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September 9, 2022

VIA ECF

Honorable John K. Sherwood, U.S.B.J.
United States Bankruptcy Court
50 Walnut Street, Courtroom 3D
Newark, NJ 07102

Re: John Patrick O'Grady, CH 7, Case No. 19-19513-JKS
Hearing Date: 9/13/22 at 10:00 a.m.

Dear Judge Sherwood:

Please accept this reply to Notice of Cross Motion for sanctions against me filed by Mr. Di Iorio.

It is very telling that Mr. Di Iorio has not submitted a **certification** that I agreed to accept \$48,500 on condition that if the IRS agreed to subordinate its \$17,399.76 priority claim to administrative expenses that I would be entitled to no more payments and only Messrs. Di Iorio and Hofmeister would share in the windfall. I **certified** I did not so agree. Mr. Di Iorio has not **certified** I did when asked by Your Honor to point out where in the record I agreed to such treatment, Mr. Di Iorio admitted he could not.

This motion is about money. As it stands now the distribution made is lopsided. I respectfully request that the Court reconsider.

Respectfully submitted,

KOPELMAN & KOPELMAN LLP

/s/ *Michael S. Kopelman*

Michael S. Kopelman, Esq.